

State of California

BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4056. UNITS OF SALE; MINIMUM SALES.

Reference: Sections 30161 and 30162, Revenue and Taxation Code.

Heat-applied decal tax stamps of the denominated value of 87¢ each are sold in rolls containing 30,000 stamps. Such stamps are sold in full rolls only and the smallest sale unit is one roll. Heat-applied decal tax stamp of the denominated value of 87¢ each are sold in sheets containing 150 stamps. The smallest sale unit of this type of stamp is one sheet. Heat-applied decal tax stamps for the denominated value of \$1.075 each are sold in rolls containing 7,200 stamps. Such stamps are sold in full rolls only and the smallest sale unit is one roll. Heat-applied decal tax stamps of the denominated value of 43.5¢ each are sold in sheets containing 100 stamps. The smallest sale unit for this type of stamp is one sheet.

History: Adopted September 13, 1961.

Amended January 12, 1968.

Amended June 22, 1983, effective October 6, 1983. Added sentence authorizing use of stamps of "other denominated values and specifications."

Amended September 26, 2001, effective February 15, 2002. Amended regulation to reflect stamp denominations currently sold by board and to delete reference to water-applied stamps and meter register settings.